

**UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA**

United States of America,

Plaintiff,

Civ. No. 11-556 (RHK/LIB)

v.

ORDER

Eugene E. Rivetts, *et al.*,

Defendants.

This matter is before the Court on the parties' agreement at hearing to have the Government submit additional documentation—namely, the full contents of IRS mailings—into the record in connection with the Government's Motion for Summary Judgment.

One issue that the pending Motion addresses is whether Defendants received adequate notice that the Government had properly assessed tax deficiencies against them. The Government submitted excerpts of the Notices of Assessment that it sent Defendants as attachments to its reply brief. (Doc. No. 63, Exs. 4A, 4B, 4C, and 4D.) At oral argument, Defendants requested the rest of the excerpted documents. Here, because the contents of the Notices that are presently at issue were briefed and argued, the Court perceives no prejudice that would result by adding the full contents of the Notices to the record. Even if the submission is untimely, it is appropriately considered at this juncture. See Fed. R. Civ. P. 61 (“At every stage of the proceeding, the court must disregard all errors and effects that do not affect any party’s substantial rights.”).

Based on the foregoing, and all the files, records, and proceedings herein, **IT IS ORDERED:**

1. On or before April 6, the Government shall supplement the record with the full contents of the documents excerpted in Doc. No. 63, Exhibits 4A – 4D;
2. On or before April 13, Defendant may serve and file a memorandum not exceeding 10 pages, addressing any issues that the contents of the Notices of Assessment present;
3. On or before April 20, the Government may serve and file a memorandum not exceeding 10 pages responding to Defendants’ memorandum; and
4. No further submissions – whether by memorandum, affidavit, letter, or otherwise – shall be filed absent further Order of the Court.

Date: April 2, 2012

s/Richard H. Kyle
RICHARD H. KYLE
United States District Judge